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Financial Snapshot

An appendix to the Citizen's Guide to
Transportation Funding in Missouri



Missouri Department
of Transportation

www.modot.org

Financial Snapshot

About the Financial Snapshot

The Financial Snapshot provides answers to frequently asked questions regarding MoDOT's finances. The document also serves as an appendix to the Citizen's Guide to Transportation Funding in Missouri.

In May of 2021, the Missouri General Assembly passed Senate Bill 262, raising Missouri's motor fuel tax by 2.5-cents per gallon per year over five years.

In November of 2021, the United States Congress passed the Infrastructure Investment and Jobs Act (IIJA), which is estimated to increase federal funding to Missouri approximately 25 percent for the next five years.

www.modot.org/financial-statements

If you have any questions concerning this report, please contact MoDOT's Financial Services Division at (573) 526-8106.

MoDOT's Mission

Our mission is to provide a world-class transportation system that is safe, innovative, reliable and dedicated to a prosperous Missouri.

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Transportation Funding

Revenue for Roads and Bridges, Multimodal, Highway Safety
Fiscal Year 2023 (Dollars in thousands)

| Missouri User Fees and Other Revenue (64.1%) | State | Cities & Counties | Total | % |
|---|--------------------|----------------------------------|--------------------|--------------|
| Motor Fuel Tax | \$689,196 | \$252,557 | \$941,753 | 37.0 |
| Aviation Fuel Tax | 264 | 0 | 264 | 0.0 |
| Motor Vehicle Sales Tax | 445,961 | 71,546 | 517,507 | 20.2 |
| Jet Fuel Sales Tax | 7,433 | 0 | 7,433 | 0.3 |
| Motor Vehicle and Driver's Licensing Fees | 329,673 | 32,135 | 361,808 | 14.2 |
| Multimodal and Highway Safety Fees | 2,688 | 0 | 2,688 | 0.1 |
| Interest and Miscellaneous | 219,453 | 0 | 219,453 | 8.6 |
| Bond Proceeds | 500,000 | 0 | 500,000 | 19.6 |
| Total Revenue | \$2,194,668 | \$356,238 | \$2,550,906 | 100.0 |

| Federal Revenue (31.2%) | State | Cities & Counties | Total | % |
|--------------------------------|--------------------|----------------------------------|--------------------|--------------|
| Federal Reimbursement | \$1,112,958 | \$102,981 | \$1,215,939 | 98.1 |
| Federal Grants | 23,937 | 0 | 23,937 | 1.9 |
| Total Revenue | \$1,136,895 | \$102,981 | \$1,239,876 | 100.0 |

| Missouri General Revenue (4.7%) | State | Cities & Counties | Total | % |
|---|------------------|----------------------------------|------------------|--------------|
| State General Revenue Fund (Multimodal) | \$35,128 | \$0 | \$35,128 | 19.0 |
| State General Revenue Fund (Road and Bridges) | 149,847 | 0 | 149,847 | 81.0 |
| Total Revenue | \$184,975 | \$0 | \$184,975 | 100.0 |

Transportation Funding

MoDOT Revenue for Roads and Bridges, Multimodal, Highway Safety (Dollars in thousands)

MoDOT's funding comes from both state and federal sources. Most of the money is dedicated by federal law or the state constitution and statutes to specific purposes. Included below are the funds available for roads and bridges and other transportation modes.

| Revenue (Road and Bridge) | 2019 | 2020 | 2021 | 2022 | 2023 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Motor Fuel Tax ^{1,11} | \$517,231 | \$506,688 | \$492,173 | \$528,456 | \$689,196 |
| Vehicle/Driver's Licensing Fees ¹ | 304,783 | 296,100 | 331,931 | 314,359 | 329,672 |
| Motor Vehicle Sales Tax ¹ | 353,211 | 356,908 | 443,495 | 402,244 | 440,040 |
| Interest and Miscellaneous ² | 92,070 | 146,949 | 96,351 | 115,847 | 218,316 |
| Federal Reimbursement ^{3,4,5} | 882,536 | 952,026 | 1,262,757 | 907,839 | 1,150,757 |
| Bond Proceeds ⁶ | 0 | 201,000 | 0 | 100,000 | 500,000 |
| State General Revenue Fund ⁷ | 0 | 50,000 | 46,829 | 49,308 | 149,847 |
| Total Revenue | \$2,149,831 | \$2,509,671 | \$2,673,536 | \$2,418,053 | \$3,477,828 |
| Revenue (Multimodal) | 2019 | 2020 | 2021 | 2022 | 2023 |
| Aviation Fuel ¹ | \$255 | \$238 | \$227 | \$241 | \$264 |
| Fees ¹ | 2,603 | 2,444 | 2,573 | 2,520 | 2,486 |
| Sales Taxes ¹ | 11,212 | 9,260 | 8,244 | 11,553 | 13,355 |
| State General Revenue Fund ⁷ | 18,061 | 19,422 | 14,949 | 23,945 | 35,128 |
| Interest and Miscellaneous ² | 2,172 | 2,761 | 777 | 522 | 1,133 |
| Federal Reimbursement ^{3,4} | 58,769 | 54,966 | 64,944 | 66,940 | 65,182 |
| Total Revenue⁹ | \$93,072 | \$89,091 | \$91,714 | \$105,721 | \$117,548 |
| Revenue (Highway Safety) | 2019 | 2020 | 2021 | 2022 | 2023 |
| Fees ⁸ | \$246 | \$197 | \$175 | \$196 | \$202 |
| Interest and Miscellaneous ² | 5 | 7 | 0 | 0 | 4 |
| Federal Grants ^{3,4} | 18,708 | 18,550 | 17,799 | 19,850 | 23,937 |
| Total Revenue¹⁰ | \$18,959 | \$18,754 | \$17,974 | \$20,046 | \$24,143 |

Notes:

¹ User fees.

² Includes interest earned on invested funds, sale of surplus property and excess right of way and construction cost reimbursements from local and other state governments.

³ User fees and transfers from the General Fund and Leaking Underground Storage Tank (L.U.S.T.) Fund.

⁴ Includes federal funds that flow through MoDOT to local governments and agencies.

⁵ Includes federal funds from the Coronavirus Reponse and Relief Supplemental Appropriations Act, 2021.

⁶ Focus on Bridges Program (FOB) and Amendment 3.

⁷ Appropriated by the Missouri General Assembly, which includes FOB, Governor's Transportation Cost Share Program and Low Volume Roads Program.

⁸ Includes motorcycle instruction permit fees and fees collected by the courts from violators of state laws or municipal or county ordinances.

⁹ Includes the following funds: Multimodal Operations-Federal, Federal Stimulus, State Transportation, Aviation Trust, State Transportation Assistance Revolving, Grade Crossing Safety Account, Railroad Expense and General Revenue.

¹⁰ Includes the following funds: Highway Safety-Federal, Motor Carrier Safety Assistance-Federal and the Motorcycle Safety Trust.

¹¹ The 2022 revenue is understated due to limited appropriation authority to transfer funds. Therefore, motor fuel tax revenue collected in 2022 of \$41.9 million will be reported as 2023 revenue.

Source: MoDOT

Transportation Funding

MoDOT Expenditures for Roads and Bridges, Multimodal, Highway Safety (Dollars in thousands)

MoDOT's largest expenditure category is Program Delivery. Program Delivery expenditures include contractor payments, engineering, reimbursement to local entities for acceleration of projects, right of way payments, and federal pass-through to local public agencies. Other State Agencies represents appropriations to the Missouri State Highway Patrol and the Department of Revenue.

| Expenditures (Road and Bridge) | 2019 | 2020 | 2021 | 2022 | 2023 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Program Delivery-Program ¹ | \$913,571 | \$1,059,174 | \$1,106,714 | \$1,099,157 | \$1,558,342 |
| Program Delivery-Operating Costs ² | 131,867 | 125,066 | 127,720 | 136,272 | 159,857 |
| Safety and Operations-Maintenance ² | 466,080 | 471,620 | 447,935 | 494,303 | 529,033 |
| Fleet, Facilities & Info. Systems ² | 77,931 | 75,671 | 79,850 | 96,665 | 100,834 |
| Debt Service ³ | 289,403 | 244,403 | 295,018 | 299,199 | 288,501 |
| Administration ² | 51,935 | 51,588 | 50,692 | 52,391 | 55,124 |
| Other State Agencies ⁴ | 269,964 | 245,692 | 222,213 | 270,386 | 294,285 |
| Total Expenditures | \$2,200,751 | \$2,273,214 | \$2,330,142 | \$2,448,373 | \$2,985,976 |

| Expenditures (Multimodal) | 2019 | 2020 | 2021 | 2022 | 2023 |
|----------------------------------|-----------------|-----------------|-----------------|------------------|------------------|
| Operating Costs ² | \$2,856 | \$2,548 | \$2,484 | \$2,717 | \$3,011 |
| Transit | 30,710 | 36,632 | 28,419 | 27,568 | 46,897 |
| Rail | 22,549 | 10,586 | 9,611 | 11,677 | 13,908 |
| Aviation | 23,975 | 28,862 | 45,196 | 47,369 | 32,686 |
| Port-Waterway | 8,147 | 8,608 | 5,732 | 12,064 | 12,087 |
| STAR Fund Loan | 8 | 0 | 147 | 8 | 0 |
| Freight | 965 | 763 | 997 | 750 | 3,242 |
| Total Expenditures | \$89,210 | \$87,999 | \$92,586 | \$102,153 | \$111,831 |

| Expenditures (Highway Safety) | 2019 | 2020 | 2021 | 2022 | 2023 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Operating Costs ² | \$543 | \$595 | \$551 | \$655 | \$790 |
| Safety Programs | 17,595 | 18,883 | 17,274 | 19,231 | 23,340 |
| Total Expenditures | \$18,138 | \$19,478 | \$17,825 | \$19,886 | \$24,130 |

Notes:

¹ Includes contractor payments to construct and design roads and bridges, payments to purchase right of way and federal funds that flow through MoDOT to local governments.

² Includes personal services and fringe benefits of MoDOT employees and expense & equipment costs.

³ Includes the principal and interest payments for funds borrowed by the Missouri Highways and Transportation Commission (MHTC).

⁴ Includes appropriated expenditures of the Missouri State Highway Patrol and Missouri Department of Revenue. Amounts of \$10.0 million and \$6.1 million are included in 2019 and 2020 respectively for the bicentennial license plate reissuance. The 2020 and 2021 expenditures are offset by reimbursements from the Coronavirus Aid, Relief, and Economic Security (CARES) Act of \$26.8 and \$44.3 million, respectively.

Source: MoDOT.

Transportation Funding

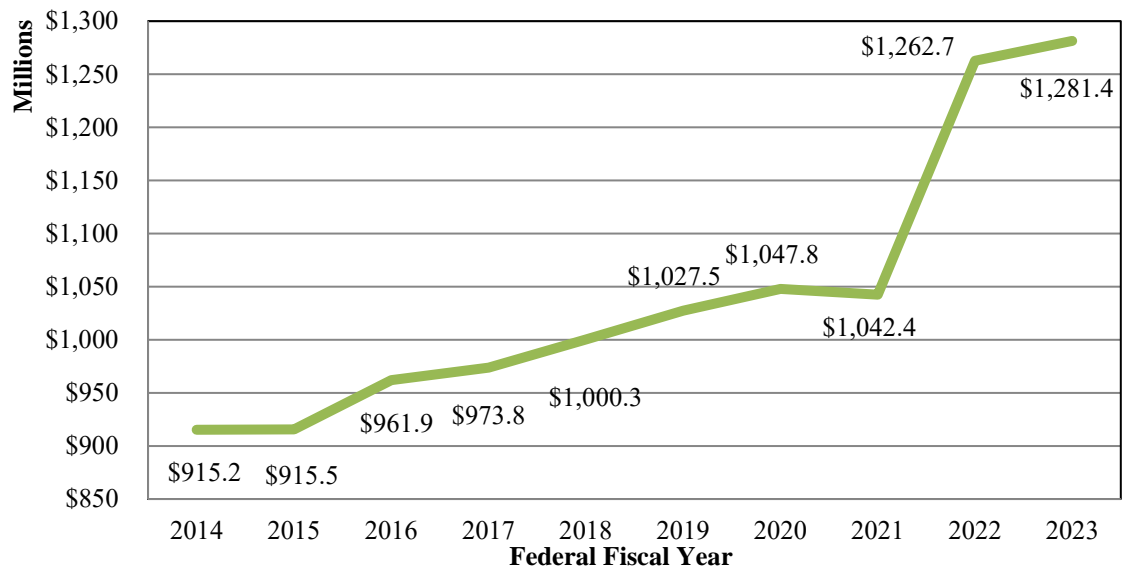
Summary of State and Federal Funds

| Fund | Source of Funds |
|---|--|
| State Road Fund | Federal Highway Administration reimbursements; licenses, permits, and fees for motor vehicles and drivers; state sales tax on motor vehicles; cost reimbursements; and other miscellaneous fees [Section 226.220 RSMo.] |
| State Road Bond Fund | State sales tax on motor vehicles [Section 226.210 RSMo.] |
| State Highways and Transportation Department Fund | Motor fuel tax and licenses, permits and fees for motor vehicles and drivers [Section 226.200 RSMo.] |
| Aviation Trust Fund | User fees of 9 cents per gallon on aviation gasoline and a portion of the state sales tax collected on jet fuel [Section 155.090 RSMo.] |
| State Transportation Fund | Two percent of one-half of the state sales tax on motor vehicles [Section 226.225 RSMo.] |
| Grade Crossing Safety Account | Owner of a motor vehicle pays a fee of twenty-five cents each year when the person registers or renews the registration of a motor vehicle [Section 389.612 RSMo.] |
| Railroad Expense Fund | Assessments collected from the railroads [Section 622.015 RSMo.] |
| State Transportation Assistance Revolving (STAR) Fund | This fund accounts for loans to any political subdivision of the state or to any public or private not-for-profit organization for the planning, acquisition, development and construction of facilities for air, water, rail or public transportation, the purchase of vehicles for transportation of elderly and disabled persons, or the purchase of rolling stock for transit purposes. Loan repayments are deposited into this fund and are used to make additional loans under the revolving loan program. [Section 226.191 RSMo.] |
| Motorcycle Safety Trust Fund | Motorcycle instruction permit fees and a \$1 surcharge from all criminal cases including violations of any municipal or county ordinance or any violation of criminal or traffic laws of the state. [Section 302.137 RSMo. & Section 302.140 RSMo.] |
| Multimodal Operations Federal Fund | Federal grant monies associated with Multimodal programs |
| Motor Carrier Safety Assistance Federal Fund | Federal grant monies associated with the Motor Carrier Safety Assistance Program |
| Highway Safety Federal Fund | Federal grant monies associated with Highway Safety programs |
| Federal Stimulus Fund | Federal grant monies associated with Multimodal programs provided from the Coronavirus Aid, Relief and Emergency Security (CARES) Act |

Transportation Funding

Federal Aid Apportionments based on Infrastructure Investment and Jobs (IIJA) Act (Dollars in millions)

Federal funds are generated by the federal fuel tax – 18.4 cents per gallon for gasoline and 24.4 cents per gallon for diesel. Federal fuel taxes are deposited into the Highway Trust Fund, and apportioned back to states via federal authorization bills. The amount Missouri is apportioned is reduced by the congressionally imposed obligation limitation, which places a ceiling on the amount we can commit to projects. Historically, approximately 99 percent of apportionments are available to obligate. Federal funds are received on a reimbursement basis. MoDOT and local public agencies spend state and local funds to build projects and request reimbursement from the Federal Highway Administration. Apportionments shown below include the amounts that by law are distributed to local public agencies.



The following chart lists the amounts apportioned to Missouri in each category under the IIJA and FAST Act. The IIJA was signed into law by the President on November 15, 2021 and provides funding for surface transportation programs for federal fiscal years 2022, 2023, 2024, 2025 and 2026. The total apportionments under the IIJA are significantly more than under the previous federal funding act, FAST Act.

| Apportionment Category | 2019 | 2020 | 2021 | 2022 | 2023 |
|--|------------------|------------------|------------------|------------------|------------------|
| National Highway Performance (NHPP) | \$583.8 | \$593.7 | \$590.1 | \$687.4 | \$701.2 |
| Surface Transportation Block Grant (STBG) | 277.4 | 282.4 | 281.6 | 311.2 | 310.9 |
| Highway Safety Improvement (HSIP) | 58.2 | 59.2 | 58.8 | 72.2 | 73.6 |
| PROTECT Program | 0.0 | 0.0 | 0.0 | 34.6 | 35.3 |
| National Highway Freight (NHFP) | 31.8 | 35.2 | 34.9 | 32.2 | 32.8 |
| Transportation Alternatives (TAP) | 18.6 | 18.6 | 18.6 | 31.4 | 32.0 |
| Carbon Reduction Program | 0.0 | 0.0 | 0.0 | 30.5 | 31.1 |
| Congestion Mitigation & Air Quality (CMAQ) | 24.4 | 24.8 | 24.6 | 25.2 | 25.7 |
| Statewide Planning & Research (SPR) | 20.2 | 20.6 | 20.5 | 23.0 | 23.4 |
| Rail/Highway Crossings | 5.9 | 6.0 | 6.0 | 6.0 | 6.1 |
| Metropolitan Planning (MP) | 5.5 | 5.6 | 5.6 | 6.7 | 6.8 |
| Recreational Trails | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 |
| Safe and Accessible Transportation | 0.0 | 0.0 | 0.0 | 0.6 | 0.8 |
| Total | \$1,027.5 | \$1,047.8 | \$1,042.4 | \$1,262.7 | \$1,281.4 |
| Obligation Limitation | \$1,032.3 | \$1,091.8 | \$1,037.1 | \$1,201.2 | \$1,305.2 |

Apportionments are subject to Obligation Limitation. Obligation Limitation is a restriction, or “ceiling” on the amount of federal assistance that may be committed during a specified time period. Historically, Missouri’s obligation limitation has averaged 99 percent. However, for fiscal year 2023, the obligation limitation was 101.9 percent. This allowed for the obligation of fiscal year 2023 apportionments and carryover funds from prior years.

The apportionment categories under the IIJA are as follows:

- **National Highway Performance** is the construction, reconstruction, resurfacing, restoration and rehabilitation of highways and bridges on National Highway System (NHS) routes which are routes designated by Congress as roadways important to the nation’s economy, defense and mobility.
- **Surface Transportation Block Grant** is the construction, reconstruction, rehabilitation, resurfacing, restoration and operational improvements of highways and bridges.
- **Highway Safety Improvement** is for highway safety improvements to eliminate roadway hazards.
- **Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT)** includes planning, resilience improvements, community resilience and evacuation routes, and at-risk coastal infrastructure.
- **National Highway Freight** includes improvements to the National Highway Freight Network (NHFN) that increase the efficiency of freight movement.
- **Transportation Alternatives** is for the construction of on-road and off-road facilities for pedestrians, bicyclists and other non-motorized forms of transportation and infrastructure-related projects that provide safe routes for non-drivers, including children, older adults and individuals with disabilities to access daily needs.
- **Carbon Reduction** is for reducing transportation emissions or the development of carbon reduction strategies.

- **Congestion Mitigation & Air Quality** includes traffic management, monitoring and congestion relief strategies to assist areas designated as non-attainment under the Clean Air Act Amendments of 1990.
- **Statewide Planning & Research** includes transportation planning activities to develop the statewide transportation improvement program. It also includes studies, research and training on engineering standards and construction materials.
- **Rail/Highway Crossings** is for highway safety improvements to mitigate hazards caused by rail-highway grade crossings.
- **Metropolitan Planning** is for transportation planning activities to develop metropolitan area transportation plans and transportation improvement programs.
- **Recreational Trails** is for the development, construction, maintenance and rehabilitation of trails and trail facilities.
- **Safe and Accessible Transportation** is for the development of complete streets policies and standards and a complete streets prioritization plan.

Source: Prepared by MoDOT based on amounts received under the FAST Act and IIJA.

Transportation Funding

Ratio of Federal Highway Trust Fund Payments Into Fund vs. Apportionments and Allocations Out of Fund (Dollars in thousands)

The chart below shows Missouri has received more funding from the Highway Trust Fund than was contributed in highway taxes into the Fund. For example, in fiscal year 2021, Missouri received \$1.17 for every dollar contributed into the Highway Trust Fund.

| Ratio of Federal Highway Trust Fund Payments Into the Fund vs. Apportionments and Allocations Out of the Fund ¹ | | | | | | | | | |
|--|------|------|------|------|------|------|------|------|------|
| Surrounding States | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Arkansas | 1.29 | 1.23 | 1.15 | 1.23 | 1.27 | 1.27 | 1.19 | 1.24 | 1.17 |
| Illinois | 1.23 | 1.15 | 1.11 | 1.14 | 1.19 | 1.16 | 1.18 | 1.28 | 1.28 |
| Iowa | 1.08 | 1.09 | 1.00 | 1.06 | 1.05 | 1.08 | 1.09 | 1.17 | 1.06 |
| Kansas | 1.10 | 1.03 | 0.98 | 1.03 | 1.11 | 1.17 | 1.11 | 1.12 | 1.04 |
| Kentucky | 1.35 | 1.12 | 1.06 | 1.12 | 1.15 | 1.14 | 1.14 | 1.21 | 1.17 |
| Missouri | 1.23 | 1.17 | 1.10 | 1.14 | 1.21 | 1.21 | 1.20 | 1.23 | 1.17 |
| Nebraska | 1.13 | 1.03 | 0.96 | 1.01 | 1.05 | 1.03 | 1.33 | 1.04 | 1.13 |
| Oklahoma | 1.15 | 1.07 | 1.00 | 1.10 | 1.18 | 1.12 | 1.02 | 1.16 | 1.11 |
| Tennessee | 1.14 | 1.06 | 1.00 | 1.03 | 1.07 | 1.04 | 1.17 | 1.04 | 1.01 |

Notes:

¹ Payments into the Fund include only the net highway user tax receipts and fines and penalties deposited in the Highway Account of the Federal Highway Trust Fund. Payments do not include transfers from the General Fund and Leaking Underground Storage Tank (L.U.S.T.) Fund totaling \$87.1 billion from 2013 to 2021. Apportionments and allocations out of the fund includes all funds apportioned or allocated from the Highway Trust Fund except where FHWA does not directly allocate the funds to the states, e.g. portions of Indian Reservation Roads and safety programs.

Source: Federal Highway Statistics Series 2021.

Transportation Funding

Summary of State Road Bond Financing Program (Dollars in millions)

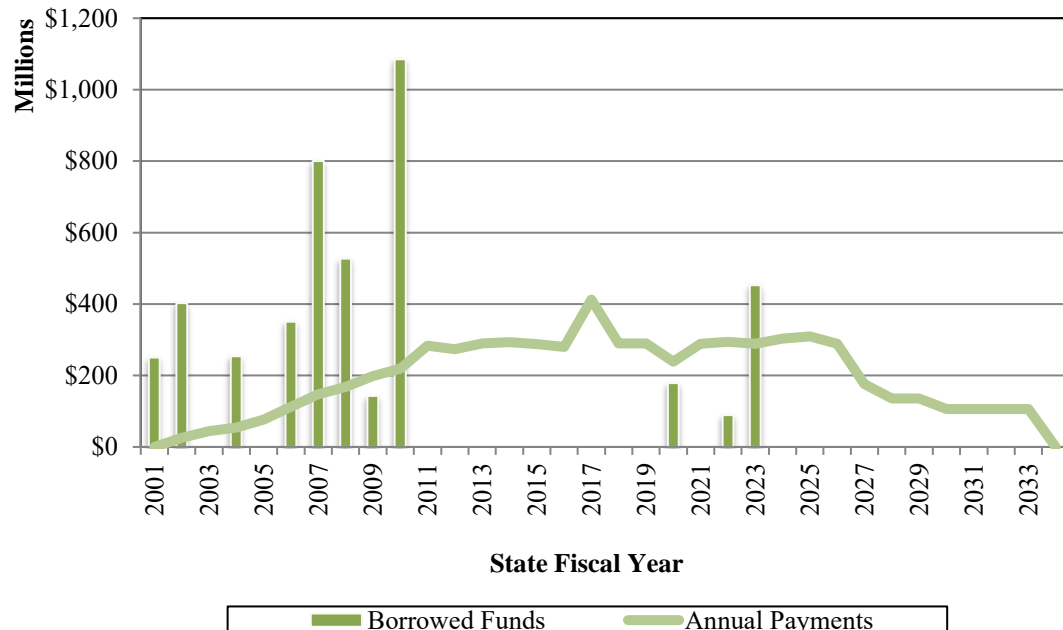
Bond financing allowed MoDOT to provide much needed infrastructure improvements to the traveling public sooner than traditional funding allowed. Building projects sooner results in cost savings by reducing project inflation costs, while advancing economic development, improving safety and addressing congestion. The Missouri General Assembly authorized MoDOT to borrow \$2.25 billion in 2000. MoDOT borrowed \$907 million from fiscal years 2001-2004, referred to as senior lien debt.

Voters approved Amendment 3 in 2004 authorizing MoDOT to borrow funds by depositing vehicle sales taxes previously deposited in the state's General Revenue Fund into a newly created State Road Bond Fund. The Amendment 3 revenues are designated for the payment of debt principal and interest. MoDOT borrowed \$1.98 billion from fiscal years 2006-2010 and \$453 million in fiscal year 2023.

In fiscal year 2009, MoDOT borrowed \$143 million for a portion of the new Interstate 64, a design-build project in the St. Louis region. This debt is referred to as Grant Anticipation Revenue Vehicle (GARVEE) bonds. In fiscal year 2010, MoDOT borrowed an additional \$100 million for the new Mississippi River Bridge project and \$685 million for the Safe and Sound Bridge Improvement Program.

In fiscal year 2020, MoDOT borrowed \$178.4 million as part of the Focus on Bridges Program. The Focus on Bridges Program, recommended by the Governor and supported by the General Assembly in the 2019 legislative session, provides \$351 million in funds to repair or replace 250 bridges on the state highway system. General Revenue Fund monies of \$50 million were made available in fiscal year 2020 to fund approximately 45 bridge projects and the remaining \$301 million is funded by bond proceeds with General Revenue Fund monies being made available for debt service payments over seven years. MoDOT borrowed the remaining \$89 million in fiscal year 2022.

The borrowed funds, shown below, do not include refunding bonds.



Note:

The MHTC has \$1.5 billion of bonds outstanding as of June 30, 2023. The average interest rate (true interest cost) on all outstanding debt combined is 2.79 percent.

Source: MoDOT.

Transportation Funding

Highway User Fees to Local Governments by Fiscal Year (Dollars in thousands)

The state does not receive all of the revenue generated by state highway user taxes and fees. The state constitution, Article IV, directs the Department of Revenue to distribute portions of the state motor fuel tax, motor vehicle sales tax, and motor vehicle and driver licensing fees to cities and counties. The charts below show a six year history of transportation revenue sharing with local entities.

Cities

| | Motor Fuel Revenue | Vehicle Sales Tax | Motor Vehicle Fees | Total |
|-------------|-------------------------------|------------------------------|-------------------------------|--------------|
| 2018 | 105,364 | 35,574 | 17,746 | 158,684 |
| 2019 | 106,011 | 33,904 | 17,581 | 157,496 |
| 2020 | 104,067 | 34,293 | 16,706 | 155,066 |
| 2021 | 101,457 | 43,449 | 19,968 | 164,874 |
| 2022 | 113,964 | 39,778 | 18,658 | 172,400 |
| 2023 | 137,900 | 42,928 | 19,281 | 200,109 |

Counties

| | Motor Fuel Revenue | Vehicle Sales Tax | Motor Vehicle Fees | Total |
|-------------|-------------------------------|------------------------------|-------------------------------|--------------|
| 2018 | 82,637 | 23,716 | 11,831 | 118,184 |
| 2019 | 83,142 | 22,603 | 11,721 | 117,466 |
| 2020 | 81,617 | 22,862 | 11,138 | 115,617 |
| 2021 | 79,577 | 28,966 | 13,312 | 121,855 |
| 2022 | 91,253 | 26,519 | 12,439 | 130,211 |
| 2023 | 114,657 | 28,618 | 12,854 | 156,129 |

Total

| | Motor Fuel Revenue | Vehicle Sales Tax | Motor Vehicle Fees | Total |
|-------------|-------------------------------|------------------------------|-------------------------------|--------------|
| 2018 | 188,001 | 59,290 | 29,577 | 276,868 |
| 2019 | 189,153 | 56,507 | 29,302 | 274,962 |
| 2020 | 185,684 | 57,155 | 27,844 | 270,683 |
| 2021 | 181,034 | 72,415 | 33,280 | 286,729 |
| 2022 | 205,217 | 66,297 | 31,097 | 302,611 |
| 2023 | 252,557 | 71,546 | 32,135 | 356,238 |

Source: Prepared by MoDOT based on Missouri Department of Revenue data.

Transportation Facts

Summary of MoDOT's External and Internal Expenditures (Dollars in thousands)

The majority of MoDOT's expenditures are payments to vendors. The payments are for goods and services needed to build and maintain Missouri's transportation infrastructure. Whether it is payments to contractors, the purchase of equipment and supplies, design services or travel costs, these outward focused expenditures are an investment in Missouri's economy, and drive economic opportunity in the state. Internally focused expenditures include employee salaries and benefits, and program distributions to other state agencies and universities.

| Expenditures (External) | 2019 | 2020 | 2021 | 2022 | 2023 |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Construction Projects | \$771,440 | \$919,329 | \$939,022 | \$945,342 | \$1,380,129 |
| Debt Service and Leases | 289,540 | 244,503 | 295,165 | 301,973 | 291,186 |
| Program Distributions ¹ | 200,746 | 187,320 | 213,720 | 219,083 | 230,357 |
| Supplies | 146,708 | 146,605 | 146,186 | 159,411 | 164,236 |
| Services | 100,865 | 102,614 | 106,561 | 132,889 | 166,078 |
| Equipment | 42,857 | 42,722 | 50,198 | 62,644 | 70,676 |
| Miscellaneous | 38,266 | 36,847 | 32,609 | 31,611 | 34,391 |
| Fuel and Utilities | 9,154 | 8,678 | 8,693 | 9,142 | 9,409 |
| Refunds | 1,802 | 4,815 | 3,340 | 3,438 | 6,288 |
| Professional Development | 1,512 | 1,496 | 1,058 | 1,492 | 1,504 |
| Travel ² | 1,567 | 1,205 | 121 | 1,008 | 1,319 |
| Total Expenditures | \$1,604,457 | \$1,696,134 | \$1,796,673 | \$1,868,033 | \$2,355,573 |
| | 79% | 79% | 81% | 81% | 83% |
| Expenditures (Internal) | 2019 | 2020 | 2021 | 2022 | 2023 |
| Salaries and Benefits | \$427,108 | \$431,718 | \$416,526 | \$425,667 | \$462,139 |
| Program Distributions ³ | 6,021 | 6,734 | 4,933 | 5,970 | 9,464 |
| Travel ⁴ | 549 | 413 | 208 | 356 | 476 |
| Total Expenditures | \$433,678 | \$438,865 | \$421,667 | \$431,993 | \$472,079 |
| | 21% | 21% | 19% | 19% | 17% |
| Other State Agencies | \$269,964 | \$245,692 | \$222,213 | \$270,386 | \$294,285 |
| Total | \$2,308,099 | \$2,380,691 | \$2,440,553 | \$2,570,412 | \$3,121,937 |

Notes:

¹ Payments or federal funds passed through to cities, counties and other political subdivisions.

² Payments to vendors.

³ Payments or federal funds passed through to other state agencies and universities.

⁴ Employee reimbursements.

Source: MoDOT

Transportation Facts

Summary of MoDOT's Expenditures and Highway User Fees to Local Governments by County - Fiscal Year 2023 (Dollars in thousands)

| | Expenditures ¹ | Revenue ² | | Expenditures ¹ | Revenue ² |
|---------------------------------------|---------------------------|----------------------|---|---------------------------|----------------------|
| Andrew | \$7,217 | \$1,390 | Cass | \$27,712 | \$5,811 |
| Atchison | 29,401 | 1,108 | Clay | 42,739 | 6,104 |
| Buchanan | 34,322 | 4,604 | Jackson | 166,089 | 43,833 |
| Caldwell | 7,596 | 1,012 | Johnson | 14,728 | 3,077 |
| Carroll | 40,448 | 1,379 | Lafayette | 11,123 | 2,177 |
| Chariton | 6,432 | 1,198 | Pettis | 12,942 | 2,708 |
| Clinton | 6,996 | 1,706 | Platte | 26,710 | 3,257 |
| Daviess | 12,870 | 1,113 | Ray | 10,110 | 1,683 |
| DeKalb | 5,729 | 1,112 | Saline | 9,759 | 1,967 |
| Gentry | 4,211 | 900 | Subtotal-Kansas City³ | \$321,912 | \$70,617 |
| Grundy | 5,196 | 956 | Boone | 26,561 | 8,743 |
| Harrison | 7,422 | 1,276 | Callaway | 13,904 | 3,043 |
| Holt | 23,890 | 803 | Camden | 17,675 | 4,117 |
| Linn | 2,369 | 1,287 | Cole | 40,981 | 3,869 |
| Livingston | 13,758 | 1,320 | Cooper | 87,038 | 1,323 |
| Mercer | 3,065 | 657 | Crawford | 20,490 | 1,322 |
| Nodaway | 13,713 | 2,349 | Dent | 3,143 | 1,124 |
| Putnam | 23,047 | 874 | Gasconade | 5,467 | 1,087 |
| Sullivan | 3,250 | 852 | Howard | 19,169 | 799 |
| Worth | 15,780 | 397 | Laclede | 8,234 | 1,954 |
| Subtotal-Northwest³ | \$266,712 | \$26,293 | Maries | 5,721 | 713 |
| Adair | 11,552 | 1,931 | Miller | 14,831 | 1,568 |
| Audrain | 15,963 | 1,987 | Moniteau | 9,744 | 1,174 |
| Clark | 8,775 | 850 | Morgan | 10,452 | 1,930 |
| Knox | 8,354 | 737 | Osage | 5,161 | 929 |
| Lewis | 6,143 | 896 | Phelps | 31,097 | 2,459 |
| Lincoln | 20,442 | 2,843 | Pulaski | 5,738 | 1,812 |
| Macon | 10,733 | 1,588 | Washington | 6,705 | 950 |
| Marion | 28,004 | 1,858 | Subtotal-Central³ | \$332,111 | \$38,916 |
| Monroe | 2,992 | 1,116 | | | |
| Montgomery | 24,914 | 1,092 | | | |
| Pike | 19,787 | 1,287 | | | |
| Ralls | 10,284 | 896 | | | |
| Randolph | 8,572 | 1,904 | | | |
| Schuyler | 21,526 | 656 | | | |
| Scotland | 6,069 | 740 | | | |
| Shelby | 1,973 | 901 | | | |
| Warren | 8,836 | 1,675 | | | |
| Subtotal-Northeast³ | \$214,919 | \$22,957 | | | |

Notes:
See next page

Transportation Facts

Summary of MoDOT's Expenditures and Highway User Fees to Local Governments by County - Fiscal Year 2023 (Dollars in thousands)

| | Expenditures ¹ | Revenue ² | | Expenditures ¹ | Revenue ² |
|---------------------------------------|---------------------------|----------------------|---------------------------------------|---------------------------|----------------------|
| Franklin | \$31,880 | \$5,597 | Bollinger | \$3,412 | \$869 |
| Jefferson | 27,696 | 9,117 | Butler | 24,494 | 2,479 |
| St. Charles | 94,784 | 19,873 | Cape Girardeau | 13,523 | 4,132 |
| St. Louis County | 292,645 | 49,756 | Carter | 4,215 | 533 |
| St. Louis City | 49,409 | 16,628 | Douglas | 8,272 | 1,180 |
| Subtotal-St. Louis³ | \$496,414 | \$100,971 | Dunklin | 20,759 | 2,151 |
| Barry | 19,969 | 2,667 | Howell | 23,293 | 2,474 |
| Barton | 6,016 | 1,329 | Iron | 1,661 | 703 |
| Bates | 30,515 | 1,700 | Madison | 3,773 | 700 |
| Benton | 14,899 | 1,318 | Mississippi | 6,532 | 1,045 |
| Cedar | 2,700 | 1,075 | New Madrid | 6,480 | 1,667 |
| Christian | 21,102 | 4,496 | Oregon | 7,736 | 866 |
| Dade | 2,239 | 923 | Ozark | 2,931 | 998 |
| Dallas | 2,410 | 1,130 | Pemiscot | 27,487 | 1,377 |
| Greene | 92,912 | 14,913 | Perry | 28,105 | 1,313 |
| Henry | 8,075 | 1,835 | Reynolds | 3,603 | 1,074 |
| Hickory | 1,886 | 719 | Ripley | 2,917 | 732 |
| Jasper | 23,760 | 6,866 | Scott | 38,212 | 2,120 |
| Lawrence | 3,553 | 2,316 | Shannon | 5,996 | 983 |
| McDonald | 11,880 | 1,390 | St. Francois | 7,936 | 3,244 |
| Newton | 32,275 | 2,801 | St. Genevieve | 7,950 | 2,233 |
| Polk | 3,810 | 1,980 | Stoddard | 16,511 | 2,299 |
| St. Clair | 4,556 | 999 | Texas | 3,989 | 1,785 |
| Stone | 2,687 | 2,129 | Wayne | 16,987 | 883 |
| Taney | 30,903 | 2,894 | Wright | 7,637 | 1,292 |
| Vernon | 16,355 | 1,808 | Subtotal-Southeast³ | \$294,411 | \$39,132 |
| Webster | 6,412 | 2,064 | Statewide Support ^{3,4} | 201,350 | |
| Subtotal-Southwest³ | \$338,914 | \$57,352 | Other ^{3,5} | 72,408 | |
| | | | Debt Service | 288,501 | |
| | | | Other State Agencies | 294,285 | |
| | | | Total | \$3,121,937 | \$356,238 |

Notes:

¹ Expenditures for road and bridge (\$2,985,976), multimodal (\$111,831) and highway safety (\$24,130) as shown on page 5.

² State motor fuel tax, motor vehicle sales tax and motor vehicle and driver license fees distribution to cities and counties.

³ Includes multimodal (\$111,831) and federal pass through for cities and counties (\$102,981), which are not included in the amounts spent by district as shown on page 24 of the Citizen's Guide to Transportation Funding in Missouri.

⁴ Expenditures for bridge design, safety inspection, administrative services, etc.

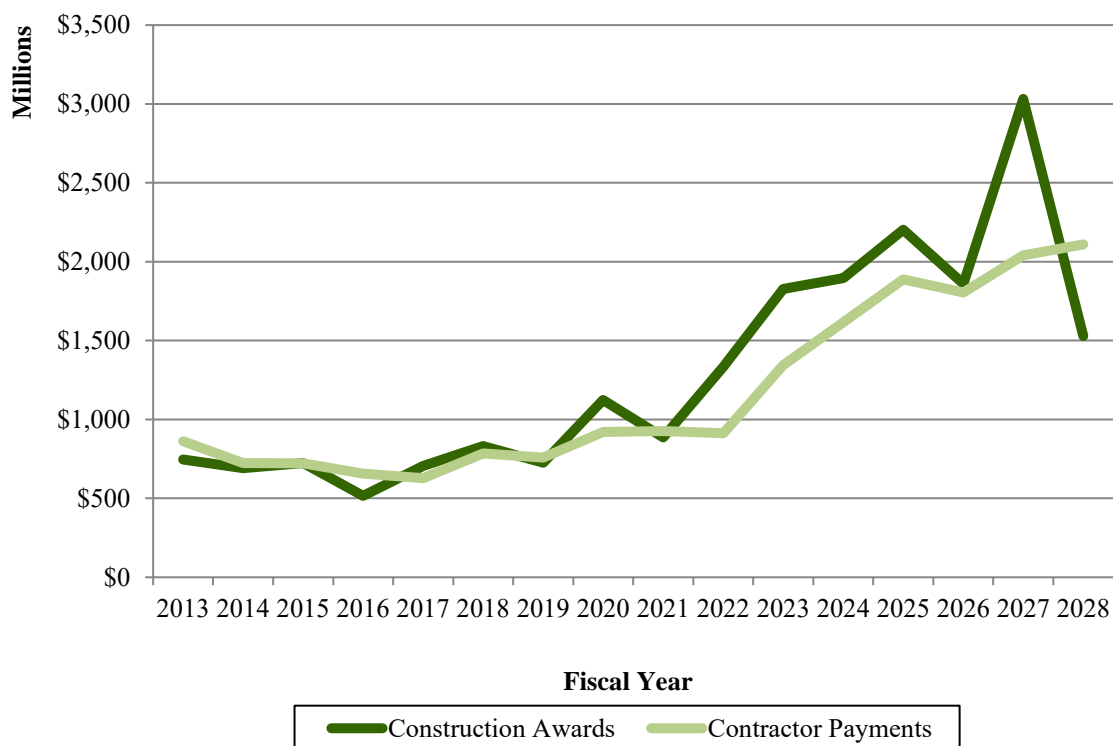
⁵ Expenditures associated with multiple counties or not identifiable to a specific county.

Source: MoDOT

Transportation Facts

Summary of Actual and Projected Construction Awards and Contractor Payments (Dollars in millions)

The graph below displays the relationship between construction awards and contractor payments. Prior to fiscal year (FY) 2011, MoDOT averaged annual construction awards of \$1.2 billion. Most projects are not completed in the year awarded, but are built and paid for in subsequent years. For example, approximately \$870 million of projected FY 2024 contractor payments is for projects awarded in FY 2024. The remainder is for projects awarded in prior years. Awards increase dramatically in FY 2027, due to the I-70 Project. The information is based on the latest financial forecast that was used to develop the 2024-2028 Statewide Transportation Improvement Program (STIP).

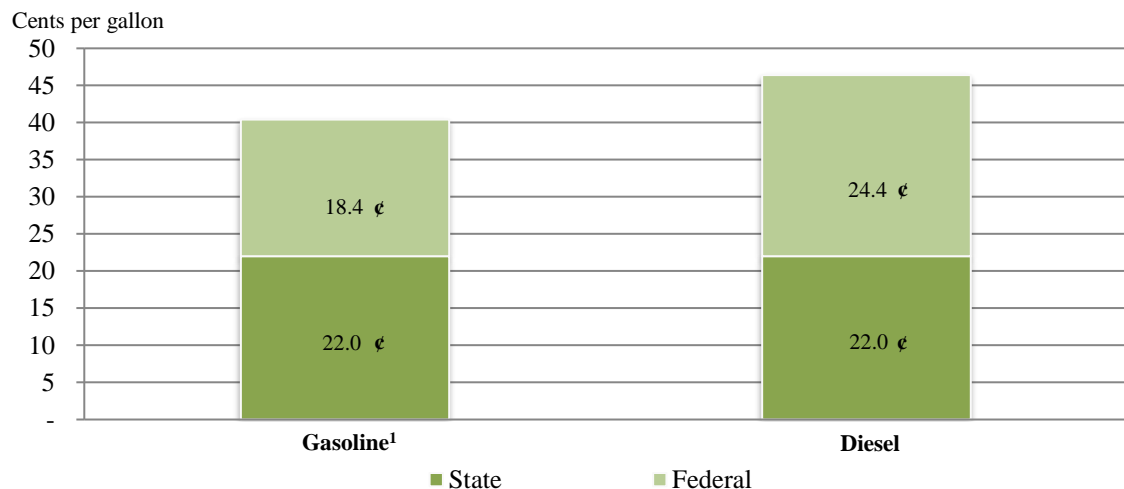


Source: MoDOT

Transportation Facts

Missouri's State and Federal Fuel Tax Rates and Fuel Tax History

The largest source of transportation revenue is from the federal government through a fuel tax. The largest source of state transportation revenue is the fuel tax. The state motor fuel tax is not indexed to keep pace with inflation. No rate increases have occurred on the federal level since the 1990's.



Note:

¹ The gasoline taxes are also levied on gasohol.

State Fuel Tax History:

- The first state fuel tax rate was 2 cents per gallon, established in 1924.
- Fuel tax rate increased to 3 cents per gallon in 1952.
- Fuel tax rate increased to 5 cents per gallon in 1961.
- Fuel tax rate increased to 7 cents per gallon August 13, 1972.
- Fuel tax rate increased to 11 cents per gallon effective June 1, 1987 (Proposition A).
- Fuel tax rate increased to 13 cents per gallon effective April 1, 1992.
- Fuel tax rate increased to 15 cents per gallon effective April 1, 1994.
- Fuel tax rate increased to 17 cents per gallon effective April 1, 1996.
- Fuel tax rate increased to 19.5 cents per gallon effective October 1, 2021.
- Fuel tax rate increased to 22.0 cents per gallon effective July 1, 2022.

Federal Fuel Tax History:

- The first federal fuel tax rate was 1 cent per gallon for both gasoline and diesel, established in 1932.
- Fuel tax rate increased to 3 cents per gallon for both gasoline and diesel in 1956.
- Fuel tax rate increased to 4 cents per gallon for both gasoline and diesel in 1959.
- Fuel tax rate increased to 9 cents per gallon for both gasoline and diesel in 1983.
- Fuel tax rate increased to 15 cents per gallon for diesel in 1984.
- Fuel tax rate increased to 9.1 cents per gallon for gasoline and 15.1 cents per gallon for diesel in 1987.
- Fuel tax rate increased to 14.1 cents per gallon for gasoline and 20.1 cents per gallon for diesel in 1990.
- Fuel tax rate increased to its current rate of 18.4 cents per gallon for gasoline and 24.4 cents per gallon for diesel in 1993, with fluctuations in the rate of the tax in 1995, 1996 and 1997 with the current rate effective October 1, 1997.

Source: Prepared by MoDOT based on Missouri Department of Revenue and Federal Highway Administration data.

Transportation Facts

Missouri Vehicle Registrations and Licensed Drivers Fiscal Year 2023

| Vehicle Type | Number |
|-----------------------|------------------|
| Passenger Cars | 3,715,442 |
| Trucks | 1,538,182 |
| Recreational Vehicles | 16,729 |
| Buses | 23,262 |
| Motorcycles/Tricycles | 140,788 |
| Total | 5,434,403 |

| Number of licensed drivers in Missouri | |
|---|------------------|
| Male | 2,082,936 |
| Female | 2,192,292 |
| Total | 4,275,228 |

Source: Prepared by MoDOT based on Missouri Department of Revenue and Federal Highway Administration data.

Transportation Facts

Net Motor Fuel Gallons Taxed (Gallons in millions)

| Fiscal Year | Gasoline¹ | Diesel | Total | Percent change |
|--------------------|-----------------------------|---------------|--------------|-----------------------|
| 1994 ² | 2,766 | 697 | 3,463 | 4.953 |
| 1995 | 2,796 | 709 | 3,505 | 1.248 |
| 1996 | 2,837 | 772 | 3,609 | 2.968 |
| 1997 | 2,887 | 782 | 3,669 | 1.631 |
| 1998 | 2,931 | 802 | 3,733 | 1.775 |
| 1999 ³ | 2,926 | 835 | 3,761 | 0.741 |
| 2000 | 3,056 | 916 | 3,972 | 5.582 |
| 2001 | 2,975 | 860 | 3,835 | -3.441 |
| 2002 | 3,025 | 914 | 3,939 | 2.708 |
| 2003 | 3,083 | 923 | 4,006 | 1.702 |
| 2004 | 3,148 | 977 | 4,125 | 2.993 |
| 2005 | 3,158 | 1,025 | 4,183 | 1.395 |
| 2006 | 3,124 | 1,032 | 4,156 | -0.635 |
| 2007 | 3,109 | 1,033 | 4,142 | -0.347 |
| 2008 | 3,119 | 1,064 | 4,183 | 0.982 |
| 2009 | 3,068 | 934 | 4,002 | -4.316 |
| 2010 | 3,086 | 946 | 4,032 | 0.750 |
| 2011 | 3,066 | 967 | 4,033 | 0.019 |
| 2012 | 3,025 | 951 | 3,976 | -1.413 |
| 2013 | 2,973 | 946 | 3,919 | -1.431 |
| 2014 | 2,969 | 957 | 3,926 | 0.171 |
| 2015 | 3,030 | 979 | 4,009 | 2.120 |
| 2016 | 3,101 | 1,006 | 4,107 | 2.457 |
| 2017 | 3,115 | 1,014 | 4,129 | 0.536 |
| 2018 | 3,106 | 1,040 | 4,146 | 0.412 |
| 2019 | 3,111 | 1,050 | 4,161 | 0.362 |
| 2020 | 3,018 | 1,060 | 4,078 | -1.995 |
| 2021 | 2,887 | 1,088 | 3,975 | -2.526 |
| 2022 | 3,119 | 1,100 | 4,219 | 6.138 |
| 2023 | 3,187 | 977 | 4,164 | -1.321 |

Notes:

¹ Gasoline gallons include gasohol, compressed natural gas and liquefied natural gas.

² Beginning January 1, 1994, the Federal government moved the collection point to the terminal. All tax exempt diesel has to be dyed.

³ Beginning January 1, 1999, the State moved the collection point to the rack (terminal). Fiscal year 2000 was the first full year of collections at the terminal.

Source: Prepared by MoDOT based on Missouri Department of Revenue month of distribution data.

Transportation Facts

Distribution of Highway User Fees – Fiscal Year 2023

The following data shows the proportionate share between MoDOT, cities and counties of the three main revenue sources: motor fuel tax, motor vehicle sales tax and the motor vehicle and driver's licensing fees. The Missouri State Highway Patrol (MSHP) and the Department of Revenue (DOR) receive appropriations from these revenues as well.

Fuel Taxes Rates:

| State: | Gas / Gasohol | Percent | Diesel | Percent |
|----------------------------------|---------------|---------|---------------|---------|
| State-Roads & Bridges, MSHP, DOR | 15.95¢ | 72.5% | 15.95¢ | 72.5% |
| Cities ¹ | 3.30¢ | 15.0% | 3.30¢ | 15.0% |
| Counties ² | 2.75¢ | 12.5% | 2.75¢ | 12.5% |
| Total State | 22.00¢ | | 22.00¢ | |
| Federal: | | | | |
| Underground Storage Tank | 0.10¢ | 0.6% | 0.10¢ | 0.4% |
| Transit Account | 2.86¢ | 15.5% | 2.86¢ | 11.7% |
| Highway Account | 15.44¢ | 83.9% | 21.44¢ | 87.9% |
| Total Federal | 18.40¢ | | 24.40¢ | |
| TOTAL FUEL TAX RATE | 40.40¢ | | 46.40¢ | |

| State Motor Vehicle Sales Taxes: | Sales | Percent |
|----------------------------------|---------------|---------|
| State-Roads & Bridges | 2.960% | 70.1% |
| State-Other Transportation Modes | 0.040% | 0.9% |
| Cities ¹ | 0.300% | 7.1% |
| Counties ² | 0.200% | 4.7% |
| School District Trust Fund | 0.500% | 11.8% |
| Department of Conservation | 0.125% | 3.0% |
| Department of Natural Resources | 0.100% | 2.4% |
| TOTAL STATE TAX RATE | 4.225% | |

| State Motor Vehicle & Drivers Licensing Fees: | Fees prior to 1/1/80 | Fee Increases after 1/1/80 |
|---|-------------------------|-------------------------------|
| State-Roads & Bridges, MSHP, DOR | 100% | 75% |
| Cities ¹ | - | 15% |
| Counties ² | - | 10% |

Notes:

¹ City share is based on population.

² County share is based on assessed rural land valuation and rural road mileage.

Source: MoDOT.

Transportation Facts

Potential Transportation Revenue Options - Motor Fuel Tax

Yield from Increasing Gas Excise Tax¹

| | 5-Cents | 10-Cents | 15-Cents |
|--------------|----------------------|----------------------|----------------------|
| State (70%) | \$111,357,076 | \$222,714,153 | \$334,071,231 |
| City (15%) | 23,862,231 | 47,724,462 | 71,586,692 |
| County (15%) | 23,862,231 | 47,724,462 | 71,586,692 |
| Total | \$159,081,538 | \$318,163,077 | \$477,244,615 |

Yield From Increasing Diesel Fuel Excise Tax¹

| | 5-Cents | 10-Cents | 15-Cents |
|--------------|---------------------|---------------------|----------------------|
| State (70%) | \$34,181,860 | \$68,363,722 | \$102,545,582 |
| City (15%) | 7,324,685 | 14,649,369 | 21,974,054 |
| County (15%) | 7,324,685 | 14,649,369 | 21,974,054 |
| Total | \$48,831,230 | \$97,662,460 | \$146,493,690 |

Yield From Increasing All Motor Fuel Excise Tax¹

| | 5-Cents | 10-Cents | 15-Cents |
|--------------|----------------------|----------------------|----------------------|
| State (70%) | \$145,538,936 | \$291,077,875 | \$436,616,813 |
| City (15%) | 31,186,916 | 62,373,831 | 93,560,746 |
| County (15%) | 31,186,916 | 62,373,831 | 93,560,746 |
| Total | \$207,912,768 | \$415,825,537 | \$623,738,305 |

Yield From Implementing Sales Tax On Motor Fuel²

| | 1.0% | 3.0% | 5.0% |
|--------------|----------------------|----------------------|----------------------|
| State (70%) | \$82,984,174 | \$248,952,522 | \$414,920,870 |
| City (15%) | 17,782,323 | 53,346,969 | 88,911,615 |
| County (15%) | 17,782,323 | 53,346,969 | 88,911,615 |
| Total | \$118,548,820 | \$355,646,460 | \$592,744,100 |

Yield From Implementing Consumer Price Index Adjustment On Motor Fuel^{1,3}

| | Year-1 | Year-2 | Year-3 |
|--------------|---------------------|---------------------|---------------------|
| State (70%) | \$14,844,972 | \$30,272,099 | \$45,990,304 |
| City (15%) | 3,181,065 | 6,486,878 | 9,855,065 |
| County (15%) | 3,181,065 | 6,486,878 | 9,855,065 |
| Total | \$21,207,102 | \$43,245,855 | \$65,700,434 |

Notes:

¹ Potential yields are based on fiscal year 2023 net diesel gallons taxed of 976,624,598 and net gasoline and gasohol gallons taxed of 3,181,630,765.

² Potential yields are based on the gasoline price per gallon of \$3.24 and the diesel price per gallon of \$3.47 as reported in the July 6, 2023 Missouri Energy Bulletin. Yields exclude federal and state motor fuel excise tax in the calculation.

³ Potential yields are based on an annual consumer price index of 2.34 percent (15-year average).

Source: MoDOT.

Transportation Facts

Potential Transportation Revenue Options - Sales Tax

Yield From Increasing Motor Vehicle Sales Tax

| | 0.10% | 0.25% | 0.75% | 1.00% |
|---------------|---------------------|---------------------|----------------------|----------------------|
| State (87.5%) | \$13,007,950 | \$32,519,874 | \$97,559,624 | \$130,079,499 |
| City (7.5%) | 1,114,967 | 2,787,418 | 8,362,253 | 11,149,671 |
| County (5%) | 743,311 | 1,858,279 | 5,574,836 | 7,433,114 |
| Total | \$14,866,228 | \$37,165,571 | \$111,496,713 | \$148,662,284 |

Yield From Increasing General Sales Tax (Excludes Motor Vehicle Sales Tax)

| | 0.10% | 0.25% | 0.75% | 1.00% |
|--------------|---------------------|----------------------|----------------------|----------------------|
| State (100%) | \$98,121,659 | \$245,304,148 | \$735,912,445 | \$981,216,593 |
| City (0%) | 0 | 0 | 0 | 0 |
| County (0%) | 0 | 0 | 0 | 0 |
| Total | \$98,121,659 | \$245,304,148 | \$735,912,445 | \$981,216,593 |

Yield From Increasing General Sales Tax (Includes Motor Vehicle Sales Tax)

| | 0.10% | 0.25% | 0.75% | 1.00% |
|---------------|----------------------|----------------------|----------------------|------------------------|
| State (98.4%) | \$111,129,609 | \$277,824,022 | \$833,472,069 | \$1,111,296,092 |
| City (1.0%) | 1,114,967 | 2,787,418 | 8,362,253 | 11,149,671 |
| County (0.6%) | 743,311 | 1,858,279 | 5,574,836 | 7,433,114 |
| Total | \$112,987,887 | \$282,469,719 | \$847,409,158 | \$1,129,878,877 |

Source: Prepared by MoDOT based on fiscal year 2023 receipts.

Transportation Facts

Potential Transportation Revenue Options - Motor Vehicle and Driver Licensing Fees and Alternative Fuel Decal Fees

Yield From Increasing All Passenger Car Fees

| | \$5.00 | \$10.00 | \$25.00 | \$30.00 |
|--------------|---------------------|---------------------|---------------------|----------------------|
| State (75%) | \$13,932,907 | \$27,865,815 | \$69,664,537 | \$83,597,445 |
| City (15%) | 2,786,582 | 5,573,163 | 13,932,908 | 16,719,489 |
| County (10%) | 1,857,721 | 3,715,442 | 9,288,605 | 11,146,326 |
| Total | \$18,577,210 | \$37,154,420 | \$92,886,050 | \$111,463,260 |

Yield From Increasing All Truck & Bus Fees

| | \$5.00 | \$10.00 | \$25.00 | \$30.00 |
|--------------|--------------------|---------------------|---------------------|---------------------|
| State (75%) | \$5,855,415 | \$11,710,830 | \$29,277,075 | \$35,132,490 |
| City (15%) | 1,171,083 | 2,342,166 | 5,855,415 | 7,026,498 |
| County (10%) | 780,722 | 1,561,444 | 3,903,610 | 4,684,332 |
| Total | \$7,807,220 | \$15,614,440 | \$39,036,100 | \$46,843,320 |

Yield From Increasing Driver Licensing Fees

| | \$5.00 | \$10.00 | \$25.00 | \$30.00 |
|--------------|--------------------|---------------------|---------------------|---------------------|
| State (75%) | \$4,498,818 | \$8,997,637 | \$22,494,093 | \$26,992,912 |
| City (15%) | 899,764 | 1,799,528 | 4,498,819 | 5,398,583 |
| County (10%) | 599,843 | 1,199,685 | 2,999,213 | 3,599,055 |
| Total | \$5,998,425 | \$11,996,850 | \$29,992,125 | \$35,990,550 |

Yield From Increasing Alternative Fuel Decal Fees

| | 10.00% | 20.00% | 30.00% | 40.00% |
|--------------|------------------|------------------|------------------|------------------|
| State (75%) | \$130,919 | \$261,838 | \$392,757 | \$523,677 |
| City (15%) | 26,184 | 52,368 | 78,552 | 104,735 |
| County (10%) | 17,456 | 34,912 | 52,368 | 69,824 |
| Total | \$174,559 | \$349,118 | \$523,677 | \$698,236 |

Yield From Converting All Passenger Car Fees from Horsepower to Miles per Gallon (MPG)¹

| | |
|----------------|---------------------|
| State (41.3%) | \$23,587,504 |
| City (35.2%) | 20,103,634 |
| County (23.5%) | 13,421,461 |
| Total | \$57,112,599 |

Notes:

¹ Potential yields are based on an annual tiered fee structure; \$27 for 0-19 MPG, \$35 for 20-29 MPG, \$43 for 30-39 MPG, \$50 for 40-49 MPG, \$58 for 50-59 MPG, \$82 for +60 MPG, \$124 for plug-in electric hybrids and \$136 for electric vehicles.

Source: Prepared by MoDOT based on Missouri Department of Revenue passenger car, truck and bus registrations and driver license renewal information. Alternative fuel decal fee data is based on fiscal year 2023 revenue received.

Transportation Facts

Potential Transportation Revenue Options - \$100 million,
\$250 million and \$500 million

Yield from Increasing All Motor Fuel Excise Tax¹

| | 2.4-Cents | 6-Cents | 12-Cents |
|--------------|---------------------|----------------------|----------------------|
| State (70%) | \$69,858,691 | \$174,646,726 | \$349,293,450 |
| City (15%) | 14,969,719 | 37,424,298 | 74,848,597 |
| County (15%) | 14,969,719 | 37,424,298 | 74,848,597 |
| Total | \$99,798,129 | \$249,495,322 | \$498,990,644 |

Yield From Implementing Sales Tax On Motor Fuel²

| | 0.85% | 2.1% | 4.2% |
|--------------|----------------------|----------------------|----------------------|
| State (70%) | \$71,155,089 | \$175,794,924 | \$351,589,848 |
| City (15%) | 15,247,519 | 37,670,341 | 75,340,682 |
| County (15%) | 15,247,519 | 37,670,341 | 75,340,682 |
| Total | \$101,650,127 | \$251,135,606 | \$502,271,212 |

Yield From Increasing Motor Vehicle Sales Tax

| | 0.67% | 1.68% | 3.40% |
|---------------|---------------------|----------------------|----------------------|
| State (87.5%) | \$87,153,263 | \$218,533,557 | \$442,270,296 |
| City (7.5%) | 7,470,280 | 18,731,448 | 37,908,882 |
| County (5%) | 4,980,187 | 12,487,632 | 25,272,588 |
| Total | \$99,603,730 | \$249,752,637 | \$505,451,766 |

Yield From Increasing General Sales Tax (Excludes Motor Vehicle Sales Tax)

| | 0.10% | 0.25% | 0.51% |
|--------------|---------------------|----------------------|----------------------|
| State (100%) | \$98,121,659 | \$245,304,148 | \$500,420,462 |
| City (0%) | 0 | 0 | 0 |
| County (0%) | 0 | 0 | 0 |
| Total | \$98,121,659 | \$245,304,148 | \$500,420,462 |

Yield From Increasing General Sales Tax (Includes Motor Vehicle Sales Tax)

| | 0.09% | 0.22% | 0.44% |
|---------------|----------------------|----------------------|----------------------|
| State (98.4%) | \$100,016,649 | \$244,485,139 | \$488,970,281 |
| City (1.0%) | 1,003,470 | 2,452,928 | 4,905,855 |
| County (0.6%) | 668,980 | 1,635,285 | 3,270,570 |
| Total | \$101,689,099 | \$248,573,352 | \$497,146,706 |

Notes:

¹ Potential yields are based on fiscal year 2023 net diesel gallons taxed of 976,624,598 and net gasoline and gasohol gallons taxed of 3,181,630,765

² Potential yields are based on the gasoline price per gallon of \$3.24 and the diesel price per gallon of \$3.47 as reported in the July 6, 2023 Missouri Energy Bulletin. Yields exclude federal and state motor fuel excise tax in the calculation.

Source: Prepared by MoDOT based on fiscal year 2023 receipts.

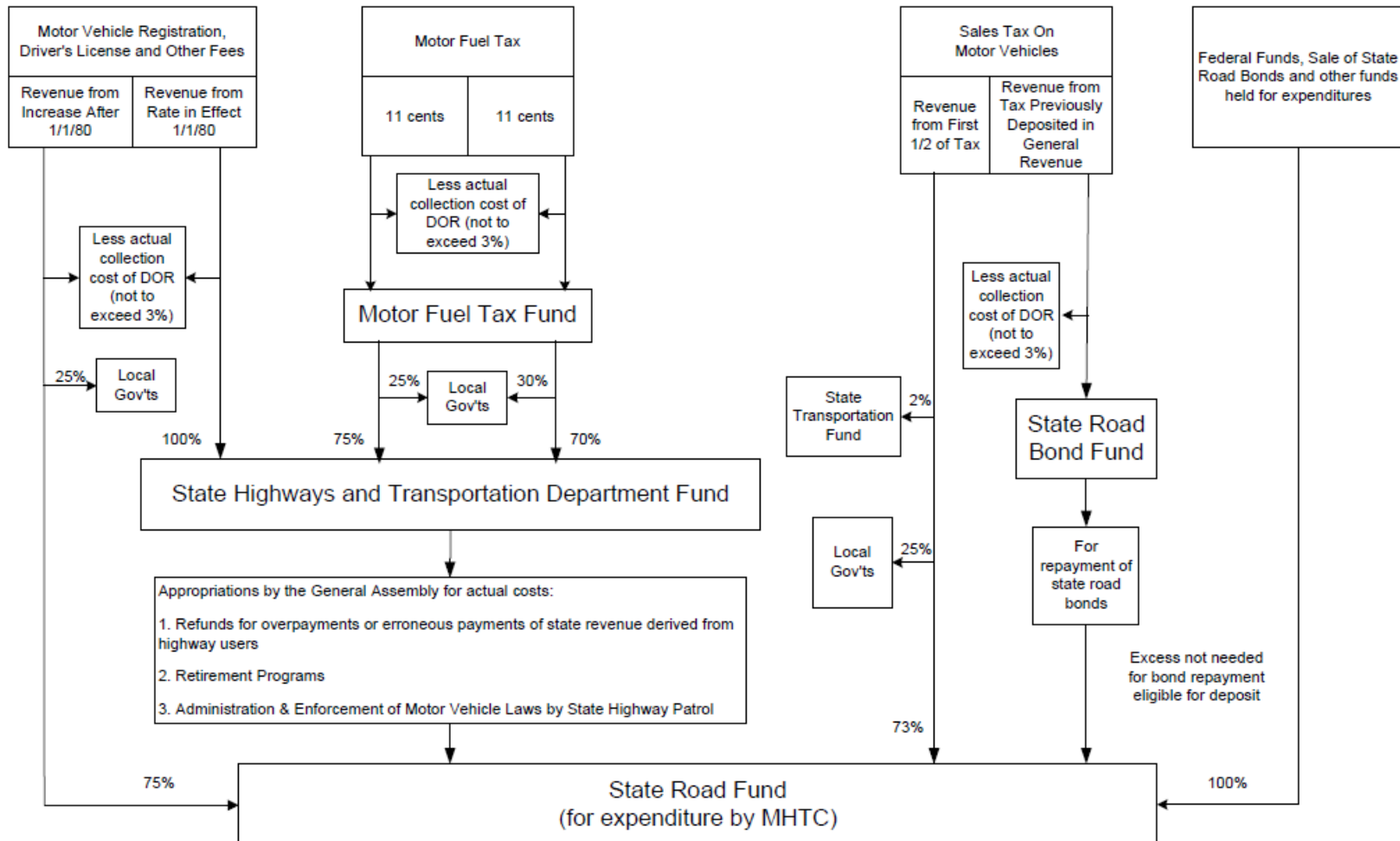
Transportation Facts

Potential Transportation Revenue Options - \$100 million
and \$250 million

| Yield from Increasing All Passenger Car, Truck, Bus and Driver Licensing Fees | | |
|--|---------------------|----------------------|
| | \$15.00 | \$38.00 |
| State (75%) | \$72,861,423 | \$184,582,273 |
| City (15%) | 14,572,285 | 36,916,455 |
| County (10%) | 9,714,857 | 24,610,970 |
| Total | \$97,148,565 | \$246,109,698 |

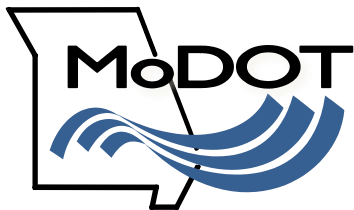
Source: Prepared by MoDOT based on Missouri Department of Revenue passenger car, truck and bus registrations and driver license renewal information.

MISSOURI HIGHWAYS AND TRANSPORTATION COMMISSION (MHTC) Road and Bridge Funding - Flowchart (Effective 7/1/2022)



*Requires certification by the Commissioner of Administration and the Missouri Highways and Transportation Commission.

Source: MoDOT



Missouri Department of Transportation
Financial Services Division
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